## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

First Named

Inventor : Manoj K. Aggarwal

Appln. No. : Filed Herewith

Filed : Filed Herewith

For : GENERAL LEDGER MAINTENANCE

IN AN INVENTORY ACCOUNTING

SYSTEM

Docket No.: M61.12-0623

Group Art Unit:

Examiner:

## INFORMATION DISCLOSURE STATEMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 I HEREBY CERTIFY THAT THIS PAPER IS BEING SENT BY U.S. MAIL, FIRST CLASS, TO THE COMMISSIONER FOR PATENTS, P.O. BOX 1450, ALEXANDRIA, VA 22313-1450, THIS

31 DAY OF MARCH

. 2004.

PATENT ATTORNEY

The patents or publications listed on the enclosed PTO Form-1449 are submitted pursuant to 37 C.F.R. § 1.97. Copies of the patents or publications cited are enclosed, except as waived by the Official Gazette notice of August 5, 2003 regarding copies of US Patents and Publications.

The information disclosure statement is being filed within the time periods set forth in 37 C.F.R. §1.97(b). Accordingly, no statement or fee is required.

The Director is authorized to charge any fee deficiency required by this paper or credit any overpayment to Deposit Account No. 23-1123. A duplicate copy of this communication is enclosed.

Respectfully submitted,

WESTMAN, CHAMPLIN & KELLY, P.A.

By:

Brian D. Kaul, Reg. No. 41,885 Suite 1600 - International Centre

900 Second Avenue South

Minneapolis, Minnesota 55402-3319

Phone: (612) 334-3222 Fax: (612) 334-3312

FORM PTO-1449					y. Docket 1.12-0623	Appl. No.: Filed Herewith		
LIST OF PATENTS AND PUBLICATIONS FOR APPLICANT'S INFORMATION DISCLOSURE STATEMENT					First Named Inventor:  Manoj K. Aggarwal			
					led Herewi			
					le.			U.S. PATENT DOCUMENTS
Examiner Initial	Document No.	Date	Name		Class	Sub Class	Filing Date If Appropriate	
AA								
AB			,					
	OTHER ART (	Including A	Author, Title, Date,	Pert	inent Page	es, Etc.)		
AC	"Establishing Accounting Principles as Invariants of Financial Systems," Naftaly H. Minsky, Integrity Internal Control and Security in Information Systems, pages 41-56, Connecting Governance and Technology 2002 [NO] 83.							
AD	"ANNALS OF OPERATIONS RESEARCH," Robert A. Nehmer and Derek Robinson, "An algebraic model for the representation of accounting systems," pages 179-198, Baltzer Science Publishers, Volume 71, 1997.							
AE	"Accounting Software Update," FINANCIAL NAVIGATOR, Accounting Technology, Publication New York, NY: Faulkner & Gray, Feb/March 1996, pages 10-13.							
AF	Accounting Software Update, "In the Black: Real Accounting, Real Easy-Really?," "Accounting Technology," Publication New York, NY: Faulkner & Gray, July 1994, pages 9-10, 12.							
AG	"NEWVIEWS, The Visual Approach to Accounting," Financial Control Management, MICRO DECISION, BUSINESS SOLUTIONS FOR PC BUYERS, June 1991, Cover and page 129.							
АН	MANAGEMENT ACCOUNTING FOR CORPORATE FINANCIAL DECISION, "Everything You Always Wanted to Know About Checks, Reporting Corporate Cash Flows," July 1990, Cover and pages 2, 4, and 16, July 1990.							
AI	BUSINESS SOFTWARE For Managers Who Use PCs, "Skating into Double-Entry Accounting," pages 3, 50, 52, 54, 55, 56, and 57, Vol. 6, Number 2, February 1988							
AJ	ACCOUNTANCY, The Journal of The Institute of Chartered Accountants in England and Wales, THE BUSINESS OF SPORT, Project Overkill, "Double Entry Still Exists - After a Fashion," Cover, pages 1, 132 and 133, April 1987.							
AK	AgriComp, The Reference for Farm Computing, "Why Double Entry Accounting? the step beyond single entry," Cover and pages 4 and 46-48,							
AL	Application Serial Number 10/804,947 filed March 18, 2004							

EXAMINER: Initial if citation considered, whetheror not citation is in conformance with MPEP 609; draw line through citation if not in conformance and not considered. Include copy of this form with next communication to applicant.

DATE CONSIDERED:

**EXAMINER:**